

ARTHUR A. MORRELL AND ASSOCIATES

ATTORNEY-AT-LAW /
NOTARY

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April 12, 2002

Mr. R. Gray Sexton, Esq.
State of Louisiana, Department of State Civil Services
Louisiana Board of Ethics
8401 United Plaza Boulevard, Suite 200
Baton Rouge, LA 70809-7017

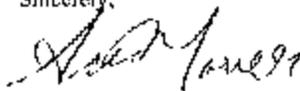
RE: Representation of Mental Health Provider - Care and Development Center, Inc.

Dear Mr. Sexton:

Please be advised, that I represent the mental health facility "Care and Development Center, Inc.," located at 3400 St. Claude Avenue, in New Orleans, Louisiana, in an action the Department of Health and Hospitals brought against Care and Development Center, Inc.

For further information, please contact my office at (504) 943-6520.

Sincerely,



ARTHUR A. MORRELL

AAM/dlp

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